DOCUMENT RESUME

ED 159 971 HE 010 420

AUTHOR Brown, Lawrence A.
TITLE Accounting I (Second Offering). Course Evaluation Report.
INSTITUTION University of Mid-America, Lincoln, Nebr.
SPONS AGENCY National Inst. of Education (DHEW), Washington, D.C.
PUB DATE Sep 75
CONTRACT NIE-G-75-001
NOTE 19p.; For related documents see HE 010 410 - HE 010 428 ; Tables marginally legible due to small type and print quality
AVAILABLE FROM Office of Public Affairs and Information Services, University of Mid-America, Box 82006, Lincoln, Nebraska 68501

EDRS PRICE MF-$0.83 HC-$1.67 Plus Postage.
DESCRIPTORS Academic Achievement; *Accounting; Course Content; *Course Evaluation; Educational Background; Enrollment Rate; Experimental Programs; *External Degree Programs; Followup Studies; Higher Education; Institutional Research; *Multimedia Instruction; *Nontraditional Students; Open Education; Participant Satisfaction; Research Projects; State Universities; Student Characteristics; Student Evaluation of Teacher Performance; Student Opinion; Teaching Methods; *Telecourses
IDENTIFIERS *State University of Nebraska; University of Mid America NE

ABSTRACT

A brief overview is given of the State University of Nebraska's second offering of the multimedia course, Accounting I, in March 1975. Document HE 010 419 provides a description of the course and its components. The present report includes: (1) details relating to the second offering; (2) a profile of enrollees; (3) enrollee achievement; (4) enrollee evaluations of the course; and (5) an analysis of the effect of data obtained in the second offering on the conclusions and recommendations made after the first offering. Where pertinent, comparisons are made with other findings on the first offering. The findings in the second offering generally agreed with earlier ones, although the completion rate is lower for the second offering. As before, the enrollees tend to be critical of course components having less content and more noninstructional material than others. (Author/MSE)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED159971

ACCOUNTING I
(Second Offering)

Course Evaluation Report

Office of
Research and Planning

U S DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

HE 010420

Laurence A. Brown
University of Mid-America

September 1975

This report was prepared pursuant to Grant #NIE-G-75-001 from the National Institute of Education to the University of Mid-America. This report does not necessarily represent the views of either agency.

Additional copies of this report may be obtained from the Office of Public Affairs and Information Services, University of Mid-America, P. O. Box 82006, Lincoln, NE 68501.

COURSE EVALUATION REPORT
ACCOUNTING I--SECOND OFFERING

September 1975

Accounting I was the first course produced by the University of Mid-America (UMA)[1], a consortium charged principally with the development, delivery coordination and evaluation of open learning multimedia courseware for adult learners in a four-state region. The course was offered publically for the first time by the State University of Nebraska (SUN) commencing in October, 1974, and concluding nominally April 30, 1975. A second offering by SUN of Accounting I began March 3, 1975. Enrollees were expected to have completed the course by September 1, 1975.

The purpose of this report is to present a brief overview of the second offering of Accounting I. The UMA Office of Research and Evaluation course evaluation report on Accounting I (First Offering) presented, in addition to evaluation data from the first offering, a description of the development of Accounting I and of the nature and role of instructional components of the course. These descriptions are not repeated herein and the reader is directed to the earlier report for that information.

The present report includes: 1) details relating to the second offering of the course; 2) a profile of those enrolled; 3) enrollee achievement; 4) enrollee evaluations of the course; and 5) an analysis of the effect of data obtained during the second offering on conclusions presented in the report of the first offering of the course. Where pertinent in the sections listed above, comparisons will be made with findings presented in comparable sections of the first offering report.

---

[1] The principal funding agency providing support for UMA is the National Institute of Education, under the supervision of its Open Learning Branch.

This report should be reviewed within the same limitations specified in the first offering report. It is not a report of carefully controlled research procedures, and no attempt has been made to show cause and effect relationships between various data gathered. One additional word of caution is necessary with respect to the present report. In comparison with the first offering, a considerably smaller number of learners enrolled for the second offering, resulting in the obtaining of much less extensive learner achievement and appeal data. In addition, because this report is being disseminated--of necessity--at a much earlier time relative to the end of the course than was true with the first offering, a smaller proportion of second offering course completers are included in the data analysis.

In keeping with the design of field test procedures for UMA courses, the collection of appeal data during the second offering of Accounting I focused on certain questions stemming from first offering data. A major emphasis in this report will thus be placed on the examination and analysis of these more focused data.

The television broadcast schedule for the second offering of Accounting I began March 3, 1975, and concluded July 5, 1975. September 1, 1975, was set as the data by which 'for credit' enrollees were expected to have completed all requirements for the course. As was true for the first offering, however, SUN would grant a time extension to any learner requesting it. Figure 1 presents a summary of various enrollment and course completion data.

One departure from the first offering procedures involved the inclusion in the television broadcast schedule of a week without television broadcasts immediately preceding the dates set for initial administration of the first two examinations. During the first offering, some enrollees objected to having the television broadcasts continue at the same time that learners were attempting to review for exams. The hiatus weeks were included to alleviate this problem.

Total registrations in Accounting I (second offering)	132
Official withdrawals	5
Official enrollment as of May 15, 1975	127
"For credit" enrollment, May 15, 1975	107 (84%)
"Not for credit" enrollment, May 15, 1975	20 (16%)
"For credit" enrollments changed to "not for credit" between May 15, 1975 and September 1, 1975	19
"For credit" enrollment, September 1, 1975	88 (69%)
"Not for credit" enrollment, September 1, 1975	39 (31%)
"For credit" enrollees satisfactorily completing course by September 1, 1975	26
Percent of current "for credit" enrollees completing course by September 1, 1975	30%
Percent of original "for credit" enrollees completing course by September 1, 1975	24%

Figure 1. Enrollment and course completion figures for the second offering of Accounting I.

Profile of Learners Enrolled in Accounting I (second offering)

Personalogical data from second offering enrollees is shown in Table 1. These data were obtained in part from registration forms completed by all enrollees and from Student Information Questionnaires received from about 67% of all enrolled.

Some notable differences exist between the Accounting I learner profiles for the two offerings. Second offering learners: 1) were somewhat younger; 2) included a higher percentage of males; 3) included a higher proportion of non-married persons; 4) had more education on the average; and 5) included--as would be expected from 2) above--a smaller proportion of those classifying themselves as "homemakers."

Learner Achievement in the Course

Achievement results to date from each of the three examinations and in the course overall are shown in Table 2.

A comparison of Table 2 with the achievement results from the first offering reveals the following:

1. Average exam scores for second offering enrollees were approximately one half letter grade lower than for first offering enrollees.

2. In terms of each of the three exams, there were higher proportions of second offering learners receiving higher (A+ - A) and lower (D+ - D) passing grades.

3. A higher proportion of second offering learners failed to achieve satisfactory scores on each of the three exams.

4. The achievement of those who had completed the course at the time of this report was at approximately the same level as the reported achievement of first offering course completers. In addition, the proportions of letter grades received were comparable for the two groups.

Table 1. Personalogical and Demographic Profile of Accounting I (second offering) Enrollees

Average age*		35.1
Sex*	Female	60%
	Male	40
Marital Status	Married	74%
	Single	15
	Other	11
Children	None	18%
	Mostly young children	26
	Mostly grown children	56
Residence	Farm or ranch	21%
	Small town (less than 2,000)	15
	Medium town (2,000 - 10,000)	12
	Large town (10,000 - 50,000)	14
	City (50,000 or more)	37
Education	11th grade or less	0%
	High school graduate	35
	Trade, business or technical school diploma	10
	1-3 years of college	32
	College degree	15
	Graduate study	8
Last participation in formal education experience	Within past year	18%
	Between 1-2 years ago	12
	Between 3-5 years ago	22
	Five years ago or more	48
Academic aspirations	No academic degree sought	36%
	Associate degree	8
	Bachelor degree	27
	Graduate or other degree	28
Occupation*	Homemaker	21%
	Clerical and sales	38
	Professional, technical and managerial	27
	Service	8
	Farming	3
	Other occupation	3

*This information taken from the registration forms from all enrollees. All the other data are from the Student Information Questionnaires returned by about 67% of all enrollees.

Table 2. Achievement of Accounting I (second offering) "for credit" enrollees on course examinations and overall as of September 1, 1975.

Exam	N	No. (and % of those taking exam) receiving each grade A+	A	B+	B	C+	C	D+	D	F	Avg. Grade
1	68	7 (10)	10 (15)	11 (16)	11 (16)	11 (16)	5 (07)	5 (07)	3 (04)	5 (07)	C+
2	42	1 (02)	4 (10)	2 (05)	5 (12)	7 (17)	14 (33)	1 (02)	3 (07)	5 (12)	C
3	28	1 (04)	6 (21)	0 (00)	6 (21)	5 (18)	2 (07)	0 (00)	3 (11)	5 (18)	C
Course Grade	28	0 (00)	5 (18)	3 (11)	10 (36)	4 (14)	3 (11)	1 (04)	0 (00)	2 (07)	B

Course Evaluation by Enrollees

Data Gathering Instruments

Instruments used to gather evaluation data about the course from learners enrolled in the second offering of Accounting I were similar but not identical with those used for the first offering.

Intermediate Evaluation Form. This is a two-page written evaluation form. Three times during the course one of these forms was sent to each enrollee with the request that it be completed following study of a specified lesson and returned in the postage-free envelope provided. As of September 1, 1975, 36 learners (28%) had returned the first form, 18 (14%) the second and 12 (09%) the third.

End-of-course Evaluation Form. This two-part form was the same one used during the first offering. It included a general form for enrollees in any UMA course and a supplementary form for Accounting I enrollees. As in the first offering, this form was mailed out to each enrollee following completion of the

last examination and prior to the sending of the enrollee's final grade. At the time of this report, 18 (64%) of the 28 course completers had returned the form.

General Findings

The results from learner evaluations during and following completion of the second offering of Accounting I are shown in Tables 3 and 4. Table 3 sets forth the summary of findings from the three Intermediate Evaluation forms returned during the course. Results from course completers returning the End-of-Course Evaluation Forms are indicated in Table 4.

A study of the findings shown in Tables 3 and 4 shows that overall the enrollees in the second offering of Accounting I rate the course reasonably highly. Both during the course and following completion of it enrollees rate it as "Good" to "Excellent" even though classifying it as a fairly difficult course. Those completing it considered it quite interesting with about the right amount of responsibility placed on the learner. Those completing the course generally concluded that the course satisfied their original purpose in enrolling, and that it provided them with learning and satisfactions unanticipated when they enrolled. Most indicated that they would likely enroll in later UMA courses, probably in the area of business administration, and expressed strong interest in enrolling in Accounting II when available.

Enrollees did report experiencing various kinds of difficulties. Half of the responding course completers encountered significant course-related problems due to pressures from work or home. Other impediments to study were significant for 25% or more of those completing the course. During the course nearly half of those responding reported having some difficulties with the print material. Several of the 15 topics (lessons) were thought to be very difficult, and one ("Owner's Equity") was so considered by over half the respondents.

Table 3. Summary of results from Intermediate Evaluation Forms submitted by enrollees in Accounting I (second offering)

Item	Options, Number of Responses and Mean Response (*)				
Overall rating	Excellent 26	Good * 29	Fair 9	Poor 2	Unsatis. 0
Difficulty of material	Very Difficult 3	Somewhat Difficult 48 *	Just Right 14	Somewhat Easy 1	Very Easy 0
Pacing by TV schedule	Too Fast 1	Somewhat Fast 18	Just Right * 29	Somewhat Slow 7	Too Slow 1
Average time per lesson	0-2 Hrs. 4	3-5 Hrs. 32	6-8 Hrs. * 16	9-11 Hrs. 9	12 Hrs. or More 3
Importance of instructional aids:	(Most Important) 1st	2nd	3rd	4th	(Least Important) 5th
Text	42 *	17	4	2	1
Study Guide	21	* 41	2	2	0
Audio Tapes	2	5	48*	8	3
Television	0	3	6	25 *	24
Newspaper	1	0	6	26 *	25
Relating to television programs:					
Ratings of programs		Very Much	Somewhat	Not At All	
Importance		11	26*	18	
Enjoyment		17	* 26	12	
Helpfulness in pacing study		16	*25	14	
Comments about programs #	Very Positive 3	Positive 10	Neutral 3 *	Negative 22	Very Negative 4
Relating to audio tapes					
Ratings of tapes		Very Much	Somewhat	Not At All	
Importance		47 *	14	1	
Enjoyment		19	* 38	5	
General helpfulness		48 *	14	0	
Comments about tapes #	Very Positive 7	Positive 13 *	Neutral 3	Negative 9	Very Negative 1
Difficulties with print materials		None 10	Some * 30	Considerable 2	
Topics considered "very difficult"	Owner's Equity (Topic 5) by 56% Advanced State Analysis (Topic 8) by 28% Balance Sheet (Topic 4) by 17% Budgeting (Topic 9) by 17%				
General comments about course	Very Positive 3	Positive 8	Neutral 3 *	Negative 18	Very Negative 1

Responses to these items involved categorization by evaluator

Table 4. Summary of results from End-Of-Course Evaluation Forms submitted by those completing Accounting I (second offering)

Item	Options, Number of Responses and Mean Response (*)				
Overall course rating	Excellent 9 *	Good 7	Fair 2	Poor 0	Unsatis. 0
Interest level of the course	Very Interesting 11 *	Fairly Interesting 5	Neutral 2	Rather Uninter. 0	Very Uninter. 0
Responsibility placed on learner	Much Too Heavily 0	A Little Too Heavily 5 *	About Right 12	Not Quite Enough 0	Much Too Lightly 0
Course difficulty	Very Difficult 0	Fairly Difficult 14 *	Neutral 2	Fairly Easy 2	Very Easy 0

Serious impediments for learner

	Seriousness of Impediment			Total Percent
	1st	2nd	3rd	Listing Item
Work pressures	5	3	1	50
Domestic demands	3	5	1	50
Self-discipline	4	1	2	39
Lack of teacher contact	2	2	4	44
Academic problems	2	2	1	28

Ratings of tests

Length	Much Too Long 0	Somewhat Long 0	About Right 14 *	Somewhat Short 2	Much Too Short 1
Difficulty		Too Difficult 1	About Right *17	Too Easy 0	
Fairness of content included		Fair in Choice of Content 11 *		Unfair in Choice of Content 2	
Number		Too Many 0	About Right 8 *	Too Few 9	

Difficulty experienced keeping up with TV schedule	Little/No Difficulty 7	Some Difficulty *1	Fell Somewhat Behind 1	Unable to Keep Up 3

(Note: Only responses from the 70% who paced their study by TV are included here.)

Relating to learner need for assistance

	Yes	No
Needed help from SUN during course	11 (61%)	7
Attempted to get help needed	8 (73%)	3
Reached correct person to provide help	7 (88%)	1
Received the help needed	5 (71%)	2

Importance of all instructional aids:	1st	2nd	3rd	4th	5th	6th	7th	8th
Text	11 *	6						
Study Guide	5	* 11	1					
Audio Tapes	1		10*	3				
Television			5	3	* 3	2	1	1
Newspaper			1	3	* 4	2	1	
WATS (telephone)				4	* 1	2		
Learning Center					*2			

Table 4. (cont.)

Item	Options, Number of Responses and Mean Response (*)				
Likelihood of enrolling in other UMA courses	Yes 10 (83%)			No 2	
(Note: When asked courses of interest, most respondents--61%--indicated courses related to business administration.)					
Learner's Purpose in Enrolling (including some multiple responses)	Career Improvement 9		Academic Credit 5	Personal Enrichment 8	
	Yes			No	
Was purpose fulfilled?	15 (83%)			3	
Did course provide unanticipated learning?	17 (94%)			1	
Did course provide other unexpected satisfaction?	11 (61%)			7	
	Yes			No	
Interest in taking further accounting?	15 (83%)			3	
	Univ/College Campus		Corresp. Course	UMA Course	
If more accounting sought, what way preferred?	4		0	14	
Interest in enrolling in UMA Accounting II	Very Likely 10	Possibly *3	Don't Know 2	Doubtful 1	Very Unlikely 2
Ratings of Instructional Aids	Very Much	Quite A Bit	Neutral	Some	Very Little
Enjoyment					
Newspaper	0	8	1*	6	2
Television	3	4	2 *	3	6
Text	6	*4	6	0	0
Study Guide	9	* 4	2	1	0
Audio Tapes	8	* 6	2	1	0
Importance					
Newspaper	2	4	3 *	1	6
Television	3	1	3 *	4	5
Text	12 *	1	1	2	0
Study Guide	13 *	1	1	1	0
Audio Tapes	10	* 3	1	1	1

With respect to the instructional components of the course, the overall ratings (importance and enjoyment) were similar to those reported from the first offering. The text, study guide and audio tape components were generally rated markedly higher than were the television and newspaper components. The audio tapes did, however, receive a lower 'importance' rating from enrollees during the course than from course completers.

Evaluation of course appeal data from the first offering revealed two particular areas of concern; significant learner dissatisfaction with the television programs and with some aspects of the audio tapes. Additional items relating to these two components were included on evaluation instruments used during the second offering.

Regarding the television programs, second offering enrollees reported not seeing about six of the fifteen television programs on the average. When asked why they missed the program, over three quarters of those not seeing programs attributed it to scheduling problems or other external forces. During-course and end-of-course ratings of the programs, in terms of importance, enjoyment and helpfulness in pacing study, averaged slightly above or below the rating scale midpoint. Open-ended responses about television tended on the average to be moderately negative. The nature of the comments were very much the same as those from the first offering. Some learners liked the general format, humor and light dramatic approach of the programs, but a greater number were dissatisfied with them. Many were critical of what was perceived as a Sesame Street technique geared to a juvenile audience. These learners indicated that they would prefer a more serious format providing a greater amount of content.

Virtually all enrollees reported listening to all audio tapes. The tapes were rated highly in importance and general helpfulness both during the course and at completion. The during-course "enjoyment" rating of the tapes was considerably lower, tending on the average to the middle of the rating scale.

General comments about the tapes, however, tended to be moderately positive. Learners were enthusiastic about the helpfulness the tapes provided in terms of problem solving. The negative reactions were focused on the "entertainment" aspects of the tapes. As with the television programs, many enrollees seemed to have little patience for (what were perceived as) non-instructional features.

Those completing the course were, as was true in the first offering, satisfied in most respects with the exams given. Slightly over 50% of the respondents did indicate that more tests should be included. The course completers generally indicated satisfaction with test length, difficulty level, and fairness in terms of content covered.

Effect of Second Offering Data on Conclusions from the First Offering

As indicated earlier, the relatively few learners involved in the second offering of Accounting I--resulting in the collection of limited data--makes the formulation of conclusions on the basis of that data hazardous. A better course of action would seem to be to indicate whether second offering findings provide support or refute conclusions drawn from the first offering data. Therefore, in the section below, the findings from this report will be compared with conclusions drawn from first offering findings.

- General degree of enrollee satisfaction with Accounting I.

It was concluded from first offering findings that the enrollees were generally well satisfied with the course overall. Data gathered during the second offering support this conclusion and are, in fact, similar in every instance to the earlier data.

- Expectations of percentage of enrollees who can and will complete Accounting I.

The results of the first offering led to the conclusion that a high percentage of enrollees in Accounting I can be expected to complete the course providing they are given reasonably sufficient time to do so and contact is maintained with enrollees through the delivery system. The proviso just stated is an important factor in judging the effect of the second offering data on this conclusion. When the report for the first offering was written, 48% of the learners enrolling originally 'for credit' had completed the course. At present, only 24% of those who originally enrolled 'for credit' for the second offering have completed the course. It must be noted, however, that the earlier report was written at a much later time than this report relative to the actual conclusion of the television broadcasts in the course. If the 'nominal' dates set for enrollees to complete the course for each offering are used to compare completion percentages, the figures are much closer; 36% for the first offering compared with 24% for the second.

Three factors may have contributed to the reduced completion rate for the second offering. First, the second offering broadcast schedule did not conclude until well into the summer (July 5th). Vacation schedules and the normal distractions of summer months could be expected to impede completion rates. Second, a considerably higher percentage of enrollees in the second offering than in the first listed work-related problems as significant difficulties. This is probably related to the fact that in the second offering there were more men than in the earlier offering. This could mean that, with more enrollees working at outside jobs, completion of the course is, on the average, somewhat more difficult than before. Second, remembering what was stated in the proviso above about the need for contact with learners, there is reason to believe

that less contacts have been made with second offering enrollees than with those enrolled earlier.

In sum, the findings from the second offering do not provide visible support for the conclusion that most enrollees will eventually complete the course; however, at this early time it cannot be said that the present data refute this conclusion.

- Expectations of learner achievement levels in Accounting I.

The examination results from the first offering provided grounds for the conclusion that "nontraditional adults enrolling in college level courses... such as Accounting I can...attain satisfactory levels of achievement." The examination results from the present offering provide additional support for this conclusion. While true that grades received over all three exams have been somewhat lower this offering than last, the average grades are still at a satisfactory level. Moreover, comparison of grade averages for course completers reveals virtually no difference between the two offerings.

- Response of enrollees to media components in a nontraditional open learning course.

The wide variety of learner appeal data obtained from the first offering enrollees led to the following general conclusion. Adult enrollees in a course such as UMA Accounting I respond most positively to course media components that provide considerable content density with a minimum of elements perceived as non-instructional or merely entertaining.

The data from the second offering are neither as varied or broad based as those from the first offering, but nothing from the second offering findings refutes this conclusion in any way. In fact, the later findings very closely approximate the early ones. The rating of the components and the explicit

comments made about particular components are very much the same from both offerings. In short, the text, study guide and problem presentation portions of the audio tapes were well received and highly rated. The television programs and entertainment aspects of the audio tapes were rated considerably less highly. The newspaper was also rated less highly, being perceived as not content-rich.

- Course-related difficulties experienced by Accounting I enrollees with attendant learner need for delivery system assistance.

Data from enrollees in the first offering provided a basis for concluding that such enrollees "tend to experience academic or other course-related difficulties requiring the services of course faculty and/or delivery system personnel."

The present data fully supports this conclusion. A higher percentage of second offering than first offering course completers cited "lack of teacher contact" as a major problem for them. While the percentage of those completing the second offering who indicated a specific need for help from SUN was somewhat less than before, it was still a sizeable proportion (61%). What was said in the earlier report about the need for delivery systems to ensure maintenance of contacts with enrollees is reinforced by the data thus far in the second offering.

Summary

The second offering of Accounting I, the first course produced by the University of Mid-America, was conducted between March and September 1975. Enrollment was 132, of which 107 enrolled for credit.

As of September 1, 1975, 26 learners had successfully completed all requirements for the course. The average grade assigned these learners was 'B.'

The findings from this offering supported for the most part those from the first offering. Enrollees generally rated the course highly. They did experience significant personal and course-related difficulties, and the rate of completion for this offering is below that from the first offering. As in the first offering, the enrollees tended to be critical of components of the course perceived as having a lesser density of content and a greater amount of non-instructional material.